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June 6, 2006

BY HAND AND ELECTRONIC MAIL

Mary Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 06-8

Dear Secretary Cottrell:

Enclosed for filing please find:

COMMENTS OF AT&T COMMUNICATIONS OF NEW ENGLAND,
INC.

Kindly acknowledge receipt of the foregoing by date stamping a copy of this cover letter and returning it to the waiting messenger.

Thank you very much.

Respectfully submitted,

/s/

Jay E. Gruber

Enclosures